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CALIFORNIA EMERGENCY MANAGEMENT AGENCY

April 27, 2009

Mark Gentry, Sheriff - Coroner
Modoc County
P.O. Box 460
Alturas, Ca. 96101

Monitoring Report #M08-049

Dear Mr. Gentry:

The California Emergency Management Agency (Cal/EMA), Monitoring and Audits Unit, Program Monitor, Jennifer Kolbe conducted a monitoring review for the purpose of monitoring Modoc County Cal/EMA (Office of Homeland Security) Grant Programs. I wish to thank you and your staff for the courtesy extended to Ms. Kolbe during the review process. Enclosed, you will find the monitoring report for the following grants:

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	MONITORED AMOUNT
2005-0015 - 049-00000	FY05 Homeland Security Grant Program (HSGP)	10/01/04 - 10/07/08	\$170,589
2006-0071 - 049-00000	FY06 Homeland Security Grant Program (HSGP)	07/01/06 - 06/30/09	\$111,218
2007-0008 - 049-00000	FY07 Homeland Security Grant Program (HSGP)	07/01/06 - 06/30/10	\$45,230

The monitoring included a review of staffing needs, operational practices, source documentation, activities, and data reporting requirements. In addition, the monitor examined the grant for compliance with federal financial, administrative and auditing requirements, program guidelines, and other mandates as applicable. Finally, the monitor performed a selected review of accounting records that support the amounts claimed in your reimbursement requests. Project expenditures were validated to provide reasonable assurance that expenses are related to the grant, proper records are maintained, and expenditures are properly authorized and recorded.

As a reminder, the purpose of monitoring is to assist projects in the achievement of their goals and aiding them in administering their grant funds in the most effective and efficient manner. The monitoring is used as a tool to assist the subgrantee in complying with these requirements. Your Cal/EMA (OHS) Program Representative will receive a copy of the monitoring report. Their name and phone number are identified on the face sheet of the report.

If the monitoring report does not identify any findings, a Corrective Action Plan is not necessary and the monitoring process is complete.

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Modoc County does not have any findings for grant years 2005-0015, 2006-0071 and 2007-0008.

If you need to correspond to our office regarding this monitoring report, please include the monitoring control number on all correspondence. Send your response to:

California Emergency Management Agency (OHS)
Grants Administrative Section
Monitoring & Audits Unit
State Capitol
Sacramento, California 95814

Thank you for your participation in the monitoring process. If you have any questions regarding this letter or the attached report, please feel free to contact Jennifer Kolbe at 916-324-6118.

Sincerely,

A handwritten signature in black ink, appearing to be 'B. Murphy', written over a horizontal line.

Brendan Murphy
Deputy Director

cc: Tracey Frazier, Program Representative
Monitoring & Audits Unit, chron file
Grants Management Unit, grant file



CALIFORNIA EMERGENCY MANAGEMENT AGENCY MONITORING NARRATIVE REPORT

GRANT/FIPS NUMBER	PROGRAM NAME	PERIOD MONITORED	MONITORED AMOUNT
2005-0015-049-00000	FY05 Homeland Security Grant Program (HSGP)	10/01/04 to 10/07/08	\$170,589
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2007-0008-049-00000	FY07 Homeland Security Grant Program (HSGP)	07/01/06 to 06/30/10	\$45,230

County of Modoc Operational Area			
AUTHORIZED AGENT:	Mark Gentry	ADDRESS:	P.O. Box 460
CONTACT EMAIL:	mgentry@modoccounty.us		Alturas, Ca. 96101
CONTACT PHONE NUMBER:	(530) 233-4416		
ALTERNATE POINT of CONTACT:	AJ McQuarrie		
CONTACT EMAIL:	ajm@modocsherrif.us		
PROGRAM REPRESENTATIVE:	Tracey Frazier	E-mail:	tracey.frazier@ohs.ca.gov
PHONE NUMBER:	(916) 324-6342		
PROGRAM MONITOR:	Jennifer Kolbe	E-mail:	jennifer.kolbe@ohs.ca.gov
PHONE NUMBER:	(916) 324-6118	DATE OF MONITORING:	February 2, 2008

PERSONS INTERVIEWED DURING MONITORING VISIT

NAME	TITLE	AGENCY

Prepared-by:

Jennifer Kolbe, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

Date

4-27-09

Approved by:

Brendan Murphy, Deputy Director, OHS Administration Division, Monitoring & Audits Unit

Date

4/29/09

Monitoring Report

Monitoring Report Summary	Total # of Items in Category	In Compliance	Not in Compliance	Not Monitored	Not Applicable	Total
A. Administrative Review						
Review of Audit Reports	2	2				2
Grant Assurances	1	1				1
Grant Approval Notification	2	2				2
Performance Reports	1	1				1
Homeland Security Strategies	1	1				1
Publication of Published Materials	1				1	1
B. Programmatic Review						
Program Goals and Objectives	2	2				2
Exercise	2	2				2
Training	1	1				1
Planning	1				1	1
C. Financial Management						
Accounting System	8	8				8
Distribution of Funds	1	1				1
Advance of Funds	2				2	2
Change Requests/Modifications	2	2				2
Maintenance of Records	1	1				1
D. Fiscal: Personnel Services						
Management and Administrative Services	3	3				3
Overtime/Back Fill	3				3	3
E. Fiscal: Procurement						
Responsibility	1	1				1
Methods of Procurement	4	4				4
F. Fiscal: Equipment & Property Management						
Equipment Purchases	3	3				3
Property Management & Records Keeping	2	2				2
G. Subgrantee Monitoring & Oversight						
Subrecipient single audit requirements	1				1	1
Management and Administrative Responsibility	1				1	1
Overtime/Backfill/CTO Responsibility	1				1	1
Procurement Responsibility	1				1	1
Equipment & Property Management Responsibility	1				1	1
Total	49	37	0	0	12	49

Monitoring Report

PROGRAM SUMMARY

Corrective Action Plan: Pending Completion of Equipment Site Visit

MONITORING REPORT DETAIL

- A. Administrative Review:** Subgrantee in compliance (7 items); Not applicable for Subgrantee (1 item). Total 8 items.
1. **Review of Audit Report:** Subgrantee in compliance (2 items).
 2. **Grant Assurances:** Subgrantee in compliance (1 item).
 3. **Grant Approval Notification:** Subgrantee in compliance (2 items).
 4. **Performance Reports:** Subgrantee in compliance (1 item).
 5. **Homeland Security Strategies:** Subgrantee in compliance (1 item).
 6. **Publication of Materials:** Not applicable for Subgrantee (1 item).
- B. Programmatic Review:** Subgrantee in compliance (5 items); Not applicable for Subgrantee (1 item). Total 6 items.
1. **Program Goals & Objectives:** Subgrantee in compliance (2 items).
 2. **Exercise:** Subgrantee in compliance (2 items).
 3. **Training:** Subgrantee in compliance (1 item).
 4. **Planning:** Not applicable for Subgrantee (1 item).
- C. Financial Management:** Subgrantee in compliance (12 items); Not applicable for Subgrantee (2 items). Total 14 items.
1. **Accounting System:** Subgrantee in compliance. (8 items).

Monitoring Report

2. **Distribution of Funds:** Subgrantee in compliance (1 item).
 3. **Advance of Funds:** Not applicable for Subgrantee (2 items).
 4. **Change Request/Modifications:** Subgrantee in compliance (2 items).
 5. **Records Maintenance:** Subgrantee in compliance (1 item).
- D. Fiscal: Personnel Services:** Subgrantee in compliance (3 items); Not applicable for Subgrantee (3 items). Total 6 items.
1. **Management and Administrative Services:** Subgrantee in compliance (3 items); Not applicable for Subgrantee. (3 items).
 - a. Allocation: Subgrantee in compliance (1 item).
 - b. Allowable Costs/Activities: Subgrantee in compliance (1 item).
 - c. Functional Timesheets: Subgrantee in compliance (1 item).
 2. **Overtime/Backfill and/or CTO:** Not applicable for Subgrantee (3 items).
- E. Fiscal: Procurement:** Subgrantee in compliance (5 items). Total 5 items.
1. **Responsibility:** Subgrantee in compliance (1 item).
 2. **Methods of Procurement:** Subgrantee in compliance (4 items).
- F. Fiscal: Equipment & Property Management:** Subgrantee in compliance (5 items). Total 5 items.
1. **Equipment Purchases:** Subgrantee in compliance (3 items).
 - a. Allowable and Applicable Equipment: Subgrantee in compliance (1 item).
 - b. Prior Approval and Acquisition: Subgrantee in compliance (1 item).
 - c. Proficiency Training: Subgrantee in compliance (1 item).

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2. **Property and Records Keeping:** Subgrantee in compliance (2 items).

a. Inventory Control: Subgrantee in compliance (1 item).

b. Property Management: Subgrantee in compliance (1 item).

G. **Subgrantee Monitoring & Oversight:** Not applicable for Subgrantee (5 items).